



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

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Boston, Massachusetts 02114*

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Docket No. F335631

KRISTIAN RONDEAU
Appellant.

v.

**BOARD OF ASSESSORS OF THE
TOWN OF SPENCER**

Appellee.

DECISION WITH FINDINGS

The assessors' Motion to Dismiss ("Motion") is allowed and the appeal is dismissed for lack of jurisdiction. On the basis of the affidavit submitted in support of the Motion the argument advanced at the April 25, 2019 hearing of the Motion,¹ the Board finds and rules as follows.

This appeal concerns the fiscal year 2018 assessment of real estate tax in the amount of \$5,244.54 on property located at 40 S. Spencer Road in Spencer ("subject property"). The appellant made a single payment of \$1,327.72 toward the fiscal year 2018 real estate tax; the remaining balance remains unpaid and has incurred interest. The average of the prior three years' taxes is \$5,318.44.

The Board has no jurisdiction over an appeal when: (1) the tax due for the fiscal year exceeds \$5,000; (2) interest is incurred on the tax bill; and (3) the three-year average provision under G.L. c. 59, §§ 64 and 65 is not met. See, e.g. ***Massachusetts Inst. Of Tech. v. Assessors of Cambridge***, 422 Mass. 337, 451-52 (1996); ***Columbia Pontiac Co. v. Assessors of Boston***, 395 Mass. 1010, 1011 (1985) ("payment of the full amount of the tax due without incurring interest charges is a condition precedent to the board's jurisdiction over an abatement appeal.").

In the present appeal, the tax on the subject property exceeds \$5,000, interest was incurred due to the late payment of the first, second, and fourth quarter installments of the tax bill for fiscal year 2018 and a balance is still outstanding.

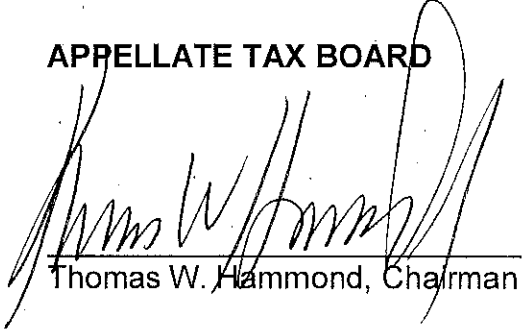
¹ The appellant was aware of the Motion hearing but chose not to participate.

Accordingly, the Motion is allowed and the appeal is dismissed for lack of jurisdiction.

This is a single-member Decision promulgated in accordance with G.L. c. 58A, § 1A and 831 CMR 1.20.

APPELLATE TAX BOARD

By:


Thomas W. Hammond, Chairman

Attest:


Date:
(Seal)

APR 26 2019

Clerk

Asst.

NOTICE: Either party to these proceedings may appeal this decision to the Massachusetts Appeals Court by filing a Notice of Appeal with this Board in accordance with the Massachusetts Rules of Appellate Procedure. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.